MONTANA LEGISLATIVE HISTORY

Chapter 300 19 73

Bill H 61 S _____ Original bill & history ___C

H. Committee on Taxation		S. Committee on Taxation	
Hearing Date(s) 1-12	✓C	Hearing Date(s) _____	___C
_____	___C	_____	___C
_____	___C	_____	___C
_____	___C	_____	___C
Date Out _____	___C		

Did this bill originate in an interim committee? ___Yes ___No

Committee _____ Report _____

1973 TAXATION
House

TAXATION COMMITTEE

43rd Legislative Assembly

Bill No.	Subject Matter	Date In	Hearing Date	Comments	Date Out	Committee Action	Final Action
HB 47 Norman	An act to amend section 84-1302, R.C.M. 1947, raising the strip coal mines license tax.	1/4	2/6				
HB 36 Watt	To provide for replacement of property taxes on habitable prop. & some personal prop. w/tax on total personal income.	1/4	1/11 and 1/15		1/18	As amended, DO PASS	
HB 52 Hodges, Norman Et Al	To increase income to retired married couple to qualify for class 8 property tax classifica.	1/4	1/5		1/12	As amended DO PASS	
HB 58 Lockrem, Nager	Procedure of defining agricultural lands, est. penalty, & amend section 84-401, R.C.M. 1947.	1/4	1/16	As of 1/9, transferred to another committee (State Administration	See page 3, as transferred back to our committee on 1/12 Committee)		
HB 61 McKittrick Menahan, Et Al	An act to amend section 33-124, R.C.M. 1947, relating to the value of land selected & claimed for homesteads.	1/5	1/12		1/12	DO PASS	Signed by Governor
HB 15 Shelden, Lucas By Reques	Deleting all reference to St. bd. of Equal. as tax adm. agncy. for st. & replace w/words "St. Department of Revenue."	1/4	1/9	1/17, referred back to committee for further amending	1/10 1/19	As amended DO PASS As amend, Do pass	

January 12, 1973

TAXATION COMMITTEE

The meeting was called to order by Chairman Robert D. Watt at 12:05 p.m., with all members present.

Representative Pat McKittrick from Cascade County was introduced by Chairman Watt in behalf of House Bill sixty-one (61), which is an act to amend section 33-124, R.C.M. 1947, relating to the value of land selected and claimed for homesteads. This bill would increase from $7,500 to $20,000 the value of such homestead which could be considered not more than one-fourth (1/4) of an acre plus dwelling in a town plot or not more than three hundred twenty acres used for agricultural purposes with dwelling included. Mr. McKittrick stated the reason for the bill is to protect the family; however for a family to be covered under this legislation the homestead must be filed with the clerk and recorder.

Following the explanation of the bill by Mr. McKittrick, there was a question-answer period. Included in the discussion which ensued the following points were brought to light: anyone can file for a homestead exemption; $20,000 is the most money allowed under the homestead exemption, but less will be given depending on the home's value; there are no tax implications in the bill; if a home is not paid for or if there are tax liens they will be paid first. This concluded the discussion of House Bill sixty-one (61).

Wallace Edland, subcommittee chairman appointed to study House Bill sixteen (16) gave a report on the subcommittee meeting of the same day. He stated there is going to have to be conformity of thinking concerning bills sixteen (16) and seventeen (17), and that executive reorganization will have bearing on their implementation. Because there is such fear at a local level concerning these bills, Mr. Edland proposed the possibility of a group being initiated to study some of these changes over the next year so that by next session the bill could be more acceptable to a greater number of people. In the meantime, however, it was noted that to implement the constitution, the committee would have to pass the bill in some form now. Thomas Towe noted that one of the stumbling blocks to overcome is on page 10, where different interpretations are presenting problems between opposing groups of people. This portion deals with interpreting who falls into the category of agents of the state department of revenue. The question was also raised as to what agency would actually be setting duties and paying salaries.

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Chairman Watt stated there would be another hearing on House Bills sixteen (16) and thirty-six (36) on Monday, January 15, at 12 noon. This was to have concluded business for the day; however, the members of committee felt that since the hour was still early they would prefer to act on House Bills fifty-two (52), sixty-one (61), and sixty-eight (68) instead of calling a meeting to do so for Saturday, January 13 at 8 a.m., which had been previously scheduled.

John E. Healy first moved that House Bill sixty-one (61) DO PASS, and the motion was seconded by Walter Ulmer. The bill passed unanimously in committee.

Conrad Lundgren moved that House Bill fifty-two (52) DO PASS. Gorham Swanberg proposed an amendment, which was seconded by Bill Norman. The amendment read as follows: "Be amended on page 6, section 1, beginning on line 19, by striking the words "seventeen thousand five hundred dollars ($17,500)" and inserting in lieu thereof the following words "twenty three thousand five hundred dollars ($23,500)". Representative Ulmer questioned the possible difference in cost depending on the fiscal note, and raised the possibility of postponing the committee's final vote. Mr. Lundgren and Mr. Swanberg then offered to withdraw their motions; however, the committee decided to continue. Thomas Towe questioned Mr. Swanberg's amendment. The amendment passed, with James Burnett, Allen C. Kolstad, and Walter Ulmer voting against it. Conrad Lundgren repeated his original motion to pass House Bill fifty-two (52) and John Tierney seconded the motion. The bill passed committee, with James Burnett, Harrison Fagg, Allen Kolstad, Gorham Swanberg, and Walter Ulmer voting against it.

Thomas Towe moved House Bill sixty-eight (68) DO PASS, and at the same time proposed an amendment to read as follows: Be amended on page 1, section 1, line 14, after the word "maintain" by inserting the word "licensed". His motion was seconded by Gorham Swanberg. Walter Ulmer opposed the bill, and made a brief statement concerning it. John Tierney also briefly spoke and gave examples in his county (Cascade) as to why he supports the bill. James Burnett stated cities already have a perogative in relation to day care centers. Harrison Fagg proposed an amendment to read as follows: Be amended on page 1, section 1, beginning on line 14, by striking the word and punctuation "promote,". His motion was seconded by John Tierney. Dan Yardley questioned the amendment, and it was

(CONT.)

NAME Lt Mc Gill

BILL No. 61

ADDRESS

DATE

WHOM DO YOU REPRESENT? Rep - Dist. 20. 13

SUPPORT? X OPPOSE? AMEND?

PLEASE LEAVE PREPARED STATEMENT WITH SECRETARY.

1973
Senate

COMMITTEE ON: TAXATION

BILL NO. SENATE	ENTERED COM.	OUT OF COM.	DO PASS	DO NOT PASS	DO PASS AS AMENDED	BE CONCURRED IN	BE CONCURRED IN AS AMENDED	BE NOT CONCURRED IN	
438	1/30	2/13		x					Killed
454	2/12	2/15	x						
455	2/12	2/15	x						
470	3/13	3/15			x				
478 18	1/18	2/10	x						Sby G
HOUSE 15	1/22	3/8					x		
16	2/7	3/8					x		
17	2/7	3/8					x		4-16
36	1/27	3/6							Hold
52	1/22	2/22							Hold
58	2/3								HELD
61	1/18	2/12							Re-
68	1/20	3/1					x		
96	2/10	2/27					x		S by G
108	2/5	3/1					x		
119	2/7	2/27						x	Killed
146	2/8	3/8					x		
192	2/1	2/22							Hold
193	2/26	3/6							Hold
254	2/2	3/16				x			
314	2/9	3/6				x			S by G
321	2/9	2/27				x			S by G
329	2/7	3/1				x			S by G

Section 2. Section 71-247, R.C.M. 1947, is amended to read as follows:

"71-247. **Recovery from the estate of a decedent — claim for assistance paid.** Upon the death of any recipient of public assistance other than aid to dependent children, or general relief, the state department of public welfare shall execute and present a claim against the estate of such person within the time specified in the published notice to creditors in the estate matter for the total amount of assistance paid under this act, separately stating therein the amount of all assistance paid from and after the 1st day of July, 1953.

The state board of public welfare shall not assert its claim during the lifetime and continued occupancy of any real estate *of a deceased recipient's estate* by the surviving spouse or dependent *as a home or residence* unless other claimants or persons shall have instituted proceedings for the probate of the estate of the deceased recipient, in which case the board shall file its claim hereunder."

Section 3. Sections 71-241, 71-243, 71-244, 71-245, 71-246, 71-248, 71-249, R.C.M. 1947, are repealed.

Approved: March 15, 1973

CHAPTER NO. 300

An Act to Amend Section 33-124, R.C.M. 1947, Relating to the Value of Land Selected and Claimed for Homesteads.

Be it enacted by the Legislative Assembly of the State of Montana:

Section 1. Section 33-124, R.C.M. 1947, is amended to read as follows:

"33-124. **Homesteads—quantity and value of land.** Homesteads may be selected and claimed:

1. Consisting of any quantity of land not exceeding three hundred and twenty (320) acres used for agricultural purposes, and the dwelling house thereon and its appurtenances, and not included in any town plot, city or village; or

2. A quantity of land not exceeding in amount one-fourth (¼) of an acre, being within a town plot, city or village, and the dwelling house thereon and its appurtenances.

3. Such homestead, in either case, shall not exceed in value the sum of *twenty thousand dollars ($20,000)*, provided, however, that in any proceedings instituted to determine the value of such homestead, the assessed value of such land, with included appurtenances, if any, and of such dwelling house as appears on the last completed assessment roll preceding the institution of such proceedings shall be prima facie evidence of the value of the property claimed as a homestead."

Approved: March 15, 1973.

CHAPTER NO. 301

An Act to Amend Section 66-411, R.C.M. 1947, to Increase the Fees for the Issuance and Renewal of Certificate of Registration to Practice Barbering; Increase the Annual License Fee for Barbershops; and Provide an Effective Date.

Be it enacted by the Legislative Assembly of the State of Montana:

Section 1. Section 66-411, R.C.M. 1947, is amended to read as follows:

"66-411. **Fees to be paid by apprentices, students, barbers and barber shops.** (1) The fee to be paid by an apprentice for an apprentice examination and an apprentice card shall be twenty-five dollars ($25.00). The fee to be paid by an applicant for an examination to determine his or her fitness to receive a certificate of registration to practice barbering as defined in this act, shall be twenty dollars ($20.00), and for the issuance of said certificate an additional *ten dollars ($10)*.

(2) Each person registered as a barber or barber apprentice, shall on or before the first day of July of each year pay a license fee of *ten dollars ($10)* for the renewal of his or her certificate of registration, and if any barber shall fail to have such certificate renewed on or before the first day of July of each year such barber shall upon the renewal of said certificate of registration pay a penalty, or a restoration fee of ten dollars ($10), in addition to the regular fee of *ten dollars ($10)* provided for herein, and if a certificate of registration is not renewed within one (1) year after date of expiration thereof, such barber shall not be entitled to have such certificate of registration renewed, or a new certificate of registration issued, without first applying for and taking the examination and paying the fees provided for by this section. Provided, further, however, that physically handicapped men and women, trained for the barber profession by the state bureau of civilian rehabilitation and certified by that department as having successfully completed a nine (9) months' course in a reputable barber